

ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh Kepemilikan Institusional, Dewan Komisaris Independen, Dewan Komisaris, dan Profitabilitas terhadap Pengungkapan Corporate Social Responsibility pada Perusahaan Pertambangan sub sektor batu bara, minyak dan gas, logam dan mineral yang terdaftar di Bursa Efek Indonesia periode tahun 2014-2018.

Metode Penelitian yang digunakan dalam penelitian ini adalah metode deskriptif verifikatif. Pemilihan sampel penelitian menggunakan metode *purposive sampling* berdasarkan kriteria, sampel yang diperoleh sebanyak 7 Perusahaan Pertambangan sub sektor batu bara, minyak dan gas, logam dan mineral. Analisis yang digunakan yakni Uji Asumsi Klasik meliputi uji normalitas, uji multikolonieritas, uji auto korelasi, uji heteroskedastisitas ; Analisis Regresi Linier Berganda; Analisis Korelasi; beserta Uji T dan Uji F

Hasil Pengujian menunjukkan bahwa 1) Kepemilikan Institusional berpengaruh signifikan terhadap pengungkapan *corporate social responsibility* dengan nilai signifikan sebesar 0,048, 2) Komisaris Independen tidak berpengaruh terhadap pengungkapan *corporate social responsibility*, 3) Dewan Komisaris berpengaruh signifikan terhadap pengungkapan *corporate social responsibility* dengan nilai signifikan sebesar 0,015, 4) Profitabilitas berpengaruh signifikan terhadap pengungkapan *corporate social responsibility*.

Kata Kunci : Kriteria Tata Kelola Perusahaan, Kepemilikan Institusional, Dewan Komisaris Independen, Dewan Komisaris, Jumlah Dewan Komisaris, Profitabilitas, Pengungkapan CSR

ABSTRACT

This study aims to examine the effect of Institutional Ownership, Independent Board of Commissioners, Board of Commissioners, and Profitability on Corporate Social Responsibility Disclosure in Mining Companies in the coal, oil and gas, metal and mineral sub-sectors listed on the Indonesia Stock Exchange in the period of 2014-2018.

The research method used in this research is descriptive verification method. The research sample selection uses a purposive sampling method based on criteria, the samples obtained are 7 Mining Companies in the coal, oil and gas, metal and mineral sub-sectors. The analysis used is the Classic Assumption Test includes normality test, multicollinearity test, auto correlation test, heteroscedasticity test; Multiple Linear Regression Analysis; Correlation Analysis; along with the T Test and F Test

Test results show that 1) Institutional Ownership has a significant effect on the disclosure of corporate social responsibility with a significant value of 0.048, 2) Independent Commissioners do not affect the disclosure of corporate social responsibility, 3) The Board of Commissioners has a significant effect on the disclosure of corporate social responsibility with a significant value of 0.015, 4) Profitability has a significant effect on the disclosure of corporate social responsibility.

Keywords: Corporate Governance Criteria, Institutional Ownership, Independent Board of Commissioners, Board of Commissioners, Number of Board of Commissioners, Profitability, CSR Disclosure